

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, September 20, 2002

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Ms. Jenele Buttery, Mr. Tom Baron and
Chairperson Kem Weber

ABSENT: Appeals Board Member None

Mr. Jim Orton, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, County Assessor, Ms. Barbara Edgington, Ms. Sarah Sylwester, Mr. Jay Sechrist, Mr. Roland Portillo, and Ms. Linda Trahey, Deputy Assessors, are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Weber opens the floor to the public without response.

Request for a continuance on Application Nos. 2001-11 and 2001-29, Pacific Waste Services, Inc., is presented. Mr. Glen Lewis, Attorney, is present. Mr. Lewis states he has received the information he was waiting for from the City of Paso Robles and agrees to set all the applications for Pacific Waster Services, Inc. for November 8, 2002. **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, Application Nos. 2001-11 and 2001-29, Pacific Waste Services, Inc. are continued to November 8, 2002.**

Application No. 2001-110, Ann Folsom, Trustee, is presented. Ms. Folsom is present and sworn. Ms. Folsom requests Findings of Fact and a copy of the CD of this hearing. Ms. Folsom presents her case, presents **Applicant's Exhibit 1 - Timeline**, believes the grandchildren's portion should be under Proposition 13 and should not be reassessed, however, if the Board does find that a reassessable event occurred she agrees with the enrolled values. Ms Edgington presents the Assessor's case (**Assessor's Exhibit A - Revenue and Taxation Code Section 63.1, Assessor's Exhibit B - State Board of Equalization Letter dated June 5, 1997**). **Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, on Application 2001-110, Ann Folsom, the Board denies the application based on Revenue and Taxation Code Section 63.1, the enrolled values for the 2000-2001 and 2001-2002 are upheld.** Ms. Folsom requests Findings of Fact. The Board directs the Assessor to prepare the first draft of the findings with final approval of the Findings set for November 8, 2002, with Ms. Folsom agreeing.

Application No. 2000-102, Gragg Canyon Ranch, LLC, is presented. Mr. Fred Glick, Attorney, and Mr. Gail Anderson, Appraiser, are present and sworn. Mr. Glick requests Findings of Fact and amends the total value of both parcels to be \$1,441,600, adds Parcels Nos. 079,181,006 and 079,191,001 for a total value of \$2,506,000; indicates that adding the two additional parcels will take the entire ranch value into account, with Mr. Frank agreeing. Ms. Sylwester describes the property (**Assessor's Exhibit A - Large Map, Assessor's Exhibit B - Overview, Assessor's Exhibit C - Appraisal**), requests the Board uphold the total enrolled value of \$9,300,000. Mr. Glick presents his case; states that Mr. & Mrs. Thille were under the impression they would be able to develop the property (**Applicant's Exhibit 1 - Fax 9/19 portion of Water Agreement, Applicant's Exhibit 2 - portion of Mr. Anderson's Appraisal**). The Assessor objects to a portion of the Water Agreement being presented. A short recess to review the entire Water Agreement is taken and after reviewing the entire agreement the Assessor withdraws his objection and trusts Mr. Glick to provide further documentation after the hearing. Mr. Glick discusses the ability to sell the water rights separate from the property; Mr. Thille tried to annex 212 acres to the City of Pismo Beach, which was denied by the Coastal Commission; and, discusses Mr. Anderson's qualifications. Mr. Anderson states his opinion of value for all 4 parcels, as of April 20, 2000, is \$3,950,000 and discusses his comparables. Mr. Nick Thille is present and sworn; discusses the purchase of the property and trying to get an independent appraiser out to the property prior to the close of escrow without success. Ms. Sylwester presents the Assessor's case, (**Assessor's Exhibit D - Vacant Land Appraisal, Assessor's Exhibit E - Aerial Photo**) and discusses comparable sales. Mr. Glick presents **Applicant's Exhibit 3 - Water Agreement**. Mr. Orton requests the

Board make a motion to accept the amendment to the application of the two additional parcels. **Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, on Application No. 2000-102, Gragg Canyon Ranch, LLC, the Board amends the application to include APN # 079,181,006 and # 079,191,001. Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, on Application 2000-102, Gragg Canyon Ranch, LLC, for all 4 parcels as previously amended by this Board, date of value of April 20, 2000, for the 212 acres, the Board finds a value of \$6,800 per acre for a total of \$1,441,600, for the 176 acres, the Board finds a value of \$4,000 per acre for a total of \$2,864,000; the water rights are fixed at \$748,000 for a total fixed value of \$5,053,600. Ms. Trahey states the Assessor's office will bring back the indexed values for the Board's approval at the October 25, 2002 meeting. Mr. Glick waives Findings of Fact. Mr. Frank questions how the Board arrived at their decision with Mr. Weber responding and Mr. Frank waives Findings of Fact. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the Board directs the Assessor to bring the indexed figures back on October 25, 2002 .**

Application No. 2001-26, William S. Andrews, is presented. The Applicant is not present. The Clerk states she has received a verbal withdrawal. Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, on Application No. 2001-26, William S. Andrews, is denied for non-appearance.

Request for a fourth continuance on Application Nos. 2001-60 and 2001-61, K-Mart Corporation, is presented. The Applicant is not present. Mr. Frank opposes the request for continuance, states the Agent is not cooperating with requests and requests if the Board does grant the continuance, it be set for a date specific and the Applicant be informed no further continuances will be granted. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the Board denies the request for a fourth continuance and denies Application Nos. 2001-60 and 2001-61, K-Mart Corporation for non-appearance.

Application Nos. 2001-88 and 2001-106, Charter Communication, is presented. The Applicant is not present. The Clerk states she has received a verbal withdrawal. Thereafter, on motion of Ms. Buttery, seconded by Mr. Baron and unanimously carried, Application Nos. 2001-88 and 2001-106, Charter Communications, are denied for non-appearance.

Minutes of the July 15, 2002 hearing are presented. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the minutes of the July 15, 2002 meeting are approved as submitted and the Chairperson is instructed to sign the same.

Approval of Findings of Fact for Application No. 2001-30, Mark Schrantz, is presented. Mr. Orton presents the proposed Findings; discusses Mr. Schrantz's response to the Findings; indicates the Clerk has presented each Board member copies of Mr. Schrantz's response to the Findings. Thereafter, on motion of Mr. Baron, seconded by Ms. Buttery and unanimously carried, the Findings of Fact for Application No. 2001-30, Schrantz is approved as presented and the Chairperson is authorized to sign same.

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. No action taken.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder
and Ex-Officio Clerk of the Assessment Appeals Board

By:
Deputy Clerk-Recorder
cmc